

17053048024045

Form **8718**  
(Rev. November 2003)  
Department of the Treasury  
Internal Revenue Service

# **User Fee for Exempt Organization Determination Letter Request**

▶ Attach this form to determination letter application.  
(Form 8718 is NOT a determination letter application.)

For  
IRS  
Use  
Only

OMB No. 1545-1798

Control number  
Amount paid **500**  
User fee screener

1 Name of organization

**HSUS Fund for Animals**

2 Employer Identification Number

**59 3786428**

**Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

## **3 Type of request**

**Fee**

- a ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
  - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$150**
- Note:** If you checked box 3a, you must complete the Certification below.

## **Certification**

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization  
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

- b ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years ▶ **\$500**
- c ☐ Group exemption letters ▶ **\$500**

## **Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2003-8, 2003-1, I.R.B. 236, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

## **Where To File**

Send the determination letter application and Form 8718 to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in Code section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see **Where To File** above.

Attach Check or Money Order Here

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FEB 15 '05

FEB 16 '05

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SERVICE CENTER

## Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

### Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

#### 1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

HSUS Fund for Animals  
519 C Street, N.E.  
Washington, DC 20002

Social security number(s)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Employer identification  
number

59 : 3786428

Daytime telephone number  
( 202 ) 452-1100

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

#### 2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Susannah Jeanette May  
2100 L Street, N.W., Suite 400  
Washington, DC 20037

CAF No. .... None

Telephone No. .... (202) 778-6113

Fax No. .... (202) 778-6126

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. ....

Telephone No. ....

Fax No. ....

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. ....

Telephone No. ....

Fax No. ....

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

#### 3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Application for Recognition of Exemption	1024	Not applicable

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF. ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s) ►



- 7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box ☐
- b** If you do not want any notices or communications sent to your representative(s), check this box ☐

- 8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here. ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 9 Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign if joint representative requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

**▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Signature Michael Markarian Date 2/12/05 Title (if applicable) President

Michael Markarian

Print Name

☐☐☐☐☐

PIN Number

HSUS Fund for Animals

Print name of taxpayer from line 1 if other than individual

Signature

Date

Title (if applicable)

Print Name

☐☐☐☐☐

PIN Number

## Part II Declaration of Representative

**Caution:** Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b** Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c** Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - d** Officer—a bona fide officer of the taxpayer's organization.
  - e** Full-Time Employee—a full-time employee of the taxpayer.
  - f** Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
  - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
  - h** Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a–h)	Jurisdiction (state) or identification	Signature	Date
<b>a</b>	New York	<u>SDMae</u>	<u>2/12/05</u>

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Form **1024**  
(Rev. September 1998)  
Department of the Treasury  
Internal Revenue Service

# Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

If exempt status is approved,  
this application will be open  
for public inspection.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

**Complete the Procedural Checklist on page 6 of the instructions.**

## Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)

Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document) <b>HSUS Fund for Animals</b>		2 Employer identification number (EIN) (if none, see <b>Specific Instructions</b> on page 2) <b>59 : 3786428</b>
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed  <b>Susannah May, Asst. Gen. Counsel</b>  <b>( 202 ) 778-6113</b>
1c Address (number and street) <b>519 C Street, N.E.</b>	Room/Suite	
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 2. <b>Washington, DC 20002</b>		
1e Web site address <b>www.fund.org/home.html</b>	4 Month the annual accounting period ends <b>December</b>	5 Date incorporated or formed <b>09/10/2004</b>
6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
7 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

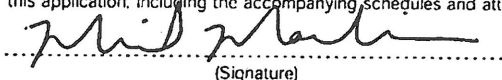
8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws. **See Exhibit A**
- b ☐ Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE  
SIGN  
HERE

  
(Signature)

Michael Markarian, President

(Type or print name and title or authority of signer)

2/12/05  
(Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

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**Part II. Activities and Operational Information (Must be completed by all applicants)**

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- 1** Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

**See Exhibit B**

- 
- 2** List the organization's present and future sources of financial support, beginning with the largest source first.
- Contributions from the general public: 100%**
-

**Part II. Activities and Operational Information (continued)****3** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
David O. Wiebers, MD, Chair, 3973 Hidden Hills Lane, N.E., Rochester, MN 55906	None
Marian Probst, Vice Chair, 9 East 75th Street, New York, NY 10021	None
Anita W. Coupe, Esq., Director, 20 Ocean Avenue, Biddeford Pool, ME 04006	None
Michael Markarian, President, 1206 Maryland Avenue, N.E., Washington, DC 20002	None
G. Thomas Waite, III, Treasurer & Secretary, 8861 Glenridge Ct., Vienna, VA 22082	None
Wayne Pacelle, Executive Vice President, 700 Professional Dr., Gaithersburg, MD 20879	None
Roger A. Kindler, Gen. Counsel, 1024 South Carolina Ave., S.E., Washington, DC 20003	None
Mary K. Berge, Assistant Treasurer, 7098 Garden Walk, Columbia MD 21044	None

- 4** If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.  
**Not applicable**

- 5** If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).  
**See Exhibit C**

- 6** If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.  
**Not applicable**

- 7** State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

**HSUS Fund for Animals has one class of members, with no voting rights or other privileges. Members of the organization currently consist of the organization's three directors. Membership is open to all natural persons who 1) support the organization's purposes and 2) are elected by a majority of the directors at either an annual meeting or a special meeting called for the purpose.**

- 8** Explain how your organization's assets will be distributed on dissolution.  
**Upon dissolution, the directors shall: 1) pay or provide for the payment of all liabilities of the organization and 2) either dispose of the remaining assets exclusively for the authorized and lawful purposes of the organization or distribute them to organizations organized and operated exclusively for the promotion of social welfare or for charitable purposes. Such organizations shall at the time qualify for exemption under Sections 501(c)(4) of 501(c)(3).**

**Part II. Activities and Operational Information (continued)**

- 9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No  
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

- 10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☐ Yes ☒ No  
If "Yes," state in detail the amount received and the character of the services performed or to be performed.

- 11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No  
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

- 12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No  
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

- 13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No  
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

- 14 Does the organization now lease or does it plan to lease any property? ☐ Yes ☒ No  
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

- 15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No  
If "Yes," explain in detail and list the amounts spent or to be spent in each case.

- 16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☒ Yes ☐ No  
If "Yes," attach a recent copy of each.

**See Exhibit D**

**Part III. Financial Data** (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From _____ To _____	(b) _____	(c) _____	(d) _____	
1 Gross dues and assessments of members . . . . .					
2 Gross contributions, gifts, etc. . . . .					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)		<b>See projections at Exhibit E</b>			
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule). . . . .					
8 Total revenue (add lines 1 through 7) . . . . .					
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes. . . . .					
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages. . . . .					
15 Interest . . . . .					
16 Occupancy . . . . .					
17 Depreciation and depletion . . . . .					
18 Other expenses (attach schedule) . . . . .					
19 Total expenses (add lines 9 through 18) . . . . .					
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .					

**B. Balance Sheet (at the end of the period shown)**

See projections at Exhibit E		Current Tax Year as of _____
<b>Assets</b>		
1 Cash . . . . .		1
2 Accounts receivable, net . . . . .		2
3 Inventories . . . . .		3
4 Bonds and notes receivable (attach schedule)		4
5 Corporate stocks (attach schedule).		5
6 Mortgage loans (attach schedule) . . . . .		6
7 Other investments (attach schedule) . . . . .		7
8 Depreciable and depletable assets (attach schedule) . . . . .		8
9 Land . . . . .		9
10 Other assets (attach schedule) . . . . .		10
11 <b>Total assets</b> . . . . .		11
<b>Liabilities</b>		
12 Accounts payable . . . . .		12
13 Contributions, gifts, grants, etc., payable . . . . .		13
14 Mortgages and notes payable (attach schedule) . . . . .		14
15 Other liabilities (attach schedule) . . . . .		15
16 <b>Total liabilities</b> . . . . .		16
<b>Fund Balances or Net Assets</b>		
17 Total fund balances or net assets . . . . .		17
18 <b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17)		

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐



**Schedule B****Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)**

- 1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2 Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

- 3 If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? ☐ Yes ☐ No

If "Yes," explain.

**Not applicable**

- 4 If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

**Not applicable**

## Attachment to Form 1024, Part II, Item 1

HSUS Fund for Animals (H-Fund) was formed to undertake and support programs designed to enhance and protect the status of animals through education of the public and mobilization of public opinion and through the reform of laws, enactment of remedial legislation, and changes in public policy. H-Fund's goal is to advance social welfare by helping to pass state and federal laws that protect animals from cruelty, suffering, and unnecessary killing and exploitation.

**Legislation**—H-Fund plans to be an action organization, whose purposes are accomplished through passage of legislation and changes in public policy at the federal, state, and local levels. Approximately seventy-five percent of the organization's time will be devoted to legislative activities, which will include (without limitation) lobbying Congress and state legislatures, conducting advertising campaigns, contributing funds to initiative/referendum campaigns, hiring lobbying consultants, and conducting grassroots outreach through, among other things, direct mail campaigns, email campaigns, H-Fund's website, and the development and distribution of a newsletter for supporters. Legislative priorities for 2005 and the future include (without limitation):

- Mourning Doves: H-Fund will contribute funds to a committee in Michigan that is gathering signatures from Michigan citizens to get an initiative/referendum measure on the state's 2006 ballot that would prohibit the hunting of mourning doves.
- Canned Hunting<sup>1</sup>: H-Fund will lobby Congress in favor of a bill that would ban the interstate transport of exotic animals to be hunted in fenced-in enclosures. At the state level, H-Fund will lobby legislatures in states such as New York and Pennsylvania in support of bills that would ban canned hunting in those states. H-Fund will also oppose a bill in Indiana that would have the effect of placing the canned hunting industry there under the regulatory power of Indiana's department of agriculture and making canned hunting more widespread. Fighting the legislation in Indiana will include asking H-Fund supporters to contact state legislators in opposition to the bill, issuing press releases and op eds to the local media, and possibly hiring a local lobbyist.

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<sup>1</sup> Canned hunting operations are private hunting facilities that offer their customers the opportunity to kill nonindigenous and native animals who are held within areas that are entirely enclosed by fences, so the animals ultimately have no escape. The animals killed in canned hunts may come from private breeders, animal dealers, or even zoos. These animals are frequently hand raised and bottle fed, so they have lost their natural fear of people.



- Downed Cattle<sup>2</sup>: In response to the discovery of the first case of mad cow disease in the United States in December, 2003, the United States Department of Agriculture (USDA) promulgated regulations banning the processing of downed cattle for human consumption. There is now a movement in Congress to weaken the ban. H-Fund will work with Congress to keep the ban in place by, among other things, attending committee hearings and urging H-Fund supporters to write to the USDA and to Congress in support of the ban.
- Puppy Mills<sup>3</sup>: H-Fund will lobby in favor of a bill to be introduced by Senator Rick Santorum of Pennsylvania that would allow existing federal law to catch up with current internet technology by subjecting individuals who sell dogs directly to the general public to humane care and handling requirements. H-Fund will urge its supporters to write to their representatives in Congress to support this bill.
- Animal Fighting (such as cockfighting and dogfighting): H-Fund will lobby Congress in support of a bill that would increase penalties for the interstate and foreign shipment of fighting animals, particularly dogs and gamefowl, from a misdemeanor to a felony. At the state level, the organization will lobby the Arizona state legislature in favor of a bill that would make animal fighting a felony and will lobby the New Mexico and Louisiana state legislatures in favor of bills that would ban cockfighting.
- Wild Horses: The 2005 Omnibus Spending Bill recently signed into law by President Bush contained an amendment to the Wild Free-Roaming Horses and Burros Act that has the effect of legalizing the slaughter of wild horses on public lands in the West for the first time since 1971. H-Fund will lobby Congress in support of a bill that would restore the protections of the Wild Free-Roaming Horses and Burros Act.

**Fundraising**—Although over the near term the H-Fund may devote more time to fundraising activities, once donations become more reliable the organization will devote approximately twenty-five percent of its time to fundraising activities. Funds will be raised through contributions from the general public in response to direct mail campaigns conducted by H-Fund and by commercial fundraisers and in response to H-Fund's website, [www.fund.org/home.html](http://www.fund.org/home.html). Fundraising activities will also include personal interaction with major donors.

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<sup>2</sup> Downed cattle, or "downers," are cattle too sick or injured to stand or walk. Such non-ambulatory animals are routinely pushed, kicked, dragged, and prodded with electric shocks at auctions and intermediate markets to move them along to the slaughterhouse. The problem of downers being bought, sold, transferred, or transported prior to slaughter now carries a threat to consumer health because downed cattle can exhibit symptoms of mad cow disease.

<sup>3</sup> Puppy mills are breeding facilities that produce purebred puppies in large numbers. The puppies are sold either directly to the public via the Internet, newspaper ads, at the mill itself, or are sold to brokers and pet shops across the country. The documented problems of puppy mills include overbreeding, inbreeding, minimal veterinary care, poor quality of food and shelter, lack of socialization with humans, overcrowded cages, and the killing of unwanted animals. To the unwitting consumer, this situation frequently means buying a puppy facing an array of immediate veterinary problems or harboring genetically borne diseases that do not appear until years later.

Attachment to Form 1024, Part II, Item 5

HSUS Fund for Animals (H-Fund) was formed by individuals who also serve as directors and officers of the public charities The Humane Society of the United States (The HSUS) and The Fund for Animals, Inc. (The FFA). H-Fund will be a self-supporting organization, receiving contributions from the general public. There is no plan for continuing financial support for H-Fund from either The HSUS or The FFA. If necessary, over the near term, The HSUS and The FFA may make short-term loans to H-Fund at market rates of interest. In addition, The HSUS and The FFA may make controlled grants to H-Fund to carry on activities that the public charities themselves could undertake.

H-Fund will share facilities, specifically office space in the District of Columbia, and employees with The HSUS. H-Fund shall pay The HSUS for all direct expenses incurred by The HSUS on H-Fund's behalf, including salaries and fringe benefits for HSUS personnel performing program and fundraising services for H-Fund, travel costs associated with the performance of such services, fees to independent contractors performing services for H-Fund, postage, long-distance telephone charges, printing, and all other actual expenses incurred on behalf of H-Fund. H-Fund shall also pay The HSUS an additional amount to cover overhead costs, including the cost of the office space used, capital purchases of equipment and furniture, premiums for liability and other insurance, and local taxes.

HSUS Fund for Animals  
Statement of Revenue and Expenses

	HSUS/FFA 501(c)(4) Actual 2004	HSUS/FFA 501(c)(4) Budget 2005	HSUS/FFA 501(c)(4) Budget 2006	HSUS/FFA 501(c)(4) Budget 2007	Total
<b>TOTAL REVENUE</b>					
Contributions	\$ 12,000	\$ 1,608,025	\$ 3,300,000	\$ 3,800,000	\$8,720,025
<b>TOTAL REVENUE</b>	<b>\$ 12,000</b>	<b>\$ 1,608,025</b>	<b>\$ 3,300,000</b>	<b>\$ 3,800,000</b>	<b>\$ 8,720,025</b>
<b>GENERAL AND ADMINISTRATIVE</b>					
Management and General					
General Society Expense		30,000	35,000	40,000	105,000
Total Management and General	0	30,000	35,000	40,000	105,000
Service Departments					
Accounting		45,000	50,000	52,500	147,500
Gaithersburg Office Admin			10,000	7,500	17,500
Computer Services			5,000		5,000
General Services	600	41,640	164,000	204,000	410,240
Total Service Department	600	86,640	229,000	264,000	580,240
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>600</b>	<b>116,640</b>	<b>264,000</b>	<b>304,000</b>	<b>685,240</b>
<b>DEVELOPMENT</b>					
Direct Marketing	2,024	393,660	891,000	1,026,000	2,312,684
<b>TOTAL DEVELOPMENT</b>	<b>2,024</b>	<b>393,660</b>	<b>891,000</b>	<b>1,026,000</b>	<b>2,312,684</b>
Campaigns, Legislation and Litigation					
Government Affairs	4,872	375,000	800,000	1,000,000	2,179,872
Public Education	0	572,700	1,345,000	1,470,000	3,387,700
<b>TOTAL PROGRAMS</b>	<b>4,872</b>	<b>947,700</b>	<b>2,145,000</b>	<b>2,470,000</b>	<b>5,567,572</b>
<b>TOTAL EXPENSES</b>	<b>\$ 7,496</b>	<b>\$ 1,458,000</b>	<b>\$ 3,300,000</b>	<b>\$ 3,800,000</b>	<b>\$ 8,565,496</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 4,504</b>	<b>\$ 150,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 154,529</b>
	7,496	1,458,000	3,300,000	3,800,000	8,565,496



**Letter of Conformance**

HSUS FUND FOR ANIMALS

EIN #59-3786428

Attachment to Form 1024

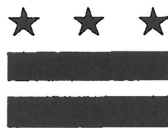
I swear that the attached copies of the Certificate of Incorporation, Articles of Incorporation, and Bylaws of HSUS Fund for Animals are true and correct copies of the originals.

2/12/05  
Date

Michael Markarian  
Michael Markarian  
President

UNIVERSITY CENTER

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS



**CERTIFICATE**

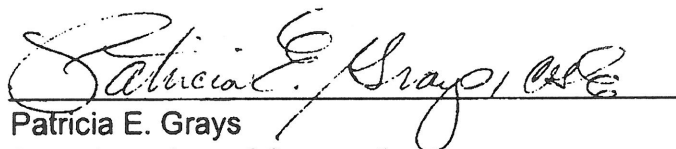
**THIS IS TO CERTIFY** that all applicable provisions of the District of Columbia NonProfit Corporation Act have been complied with and accordingly, this **CERTIFICATE OF INCORPORATION** is hereby issued to:

**HSUS FUND FOR ANIMALS**

**IN WITNESS WHEREOF I** have hereunto set my hand and caused the seal of this office to be affixed as of the **10th** day of **September, 2004**.

David Clark  
DIRECTOR

Winnie R. Huston  
Acting Administrator  
Business and Professional Licensing Administration

  
Patricia E. Grays  
Superintendent of Corporations  
Corporations Division

Anthony A. Williams  
Mayor

**ARTICLES OF INCORPORATION**  
**OF**  
**HSUS FUND FOR ANIMALS**

**TO:** The Government of the District of Columbia  
Department of Consumer and Regulatory Affairs  
Business and Professional Licensing Administration  
941 North Capitol Street, N.E.  
Washington, D.C. 20002

We, the undersigned natural persons of the age of twenty-one years or more, acting as incorporators, adopt the following Articles of Incorporation pursuant to the District of Columbia Nonprofit Corporation Act.

**FIRST:** The name of the Corporation is HSUS Fund for Animals.

**SECOND:** The period of duration is perpetual.

**THIRD:** The Corporation shall have non-voting members whose classes, qualifications, rights, and privileges shall be as set forth in the Bylaws.

**FOURTH:** The Corporation is organized and shall operate exclusively for the purposes of promoting social welfare and civic betterment by:

- (1) undertaking and supporting programs that educate and persuade the public about the ethical and legal aspects of the status and protection of animals; and
- (2) undertaking and supporting programs aimed at protecting and enhancing the status of animals through pertinent research and investigation, mobilization of public opinion, the reform of laws, enactment of remedial legislation, and changes in public policy.

In pursuance of these purposes, the Corporation shall have the powers to do all things necessary, proper, and consistent with maintaining its tax-exempt status under section 501(c)(4). All references to sections in these Articles refer to the Internal Revenue Code of 1986, as amended, or to comparable sections of subsequent internal

Articles of Incorporation  
HSUS Fund for Animals

revenue codes. So long as it is primarily engaged in nonpolitical activities that support social welfare, the Corporation may participate or intervene in lawful political-campaign activities on behalf of or in opposition to candidates for public office, *provided, however*, that the Corporation's Board of Directors must, by a dedicated resolution, expressly authorize such activities in advance of any commitment of the Corporation's resources to such activities. Notwithstanding any other provision of these Articles or of any Bylaws adopted thereunder, the Corporation shall not take any action not permitted by the laws that then apply to it.

**FIFTH:** No part of the net earnings of the Corporation shall inure to the benefit of or be distributed to any director, employee or other individual, partnership, estate, trust, or corporation having a personal or private interest in the Corporation. Compensation for services actually rendered and reimbursement for expenses actually incurred in attending to the affairs of the Corporation shall be limited to amounts that are reasonable.

**SIXTH:** Upon dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the Corporation, dispose of the remaining assets of the Corporation exclusively for the authorized and lawful purposes of the Corporation or distribute them to such organizations organized and operated exclusively for the promotion of social welfare or for charitable purposes, which shall at the time qualify as exempt organizations under sections 501(c)(4) or 501(c)(3).

**SEVENTH:** The registered agent is Roger A. Kindler and the initial registered office of the Corporation is 2100 L Street N.W., Suite 400, Washington, D.C. 20037.

**EIGHTH:** The internal affairs and business of the Corporation shall be managed by its Board of Directors as described in the Bylaws. The members of the Board of Directors shall be those individuals elected, from time to time, in accordance with the Bylaws. The number of directors shall be fixed by, or in a manner provided in the Bylaws except for the number constituting the initial Board of Directors, which has been fixed by these Articles of Incorporation.

**NINTH:** The number of directors constituting the initial Board of Directors is three (3). The names and addresses, including street and number, of the persons who are to serve as the initial directors until the first annual meeting or until their successors, who may include the persons named below, are duly chosen and qualified are:

- David O. Wiebers, M.D., 2100 L Street, N.W., Suite 400, Washington, D.C. 20037

Articles of Incorporation  
HSUS Fund for Animals

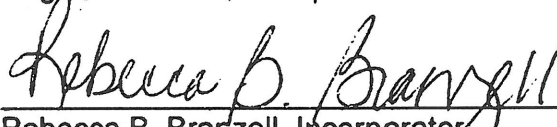
- Anita W. Coupe, Esq., 2100 L Street, N.W., Suite 400, Washington, D.C. 20037
- Marian Probst, 9 East 75<sup>th</sup> Street, New York, NY 10021


**TENTH:** The name and address, including street and number, of each incorporator is:

- Roger A. Kindler, 2100 L Street, N.W., Suite 400, Washington, D.C. 20037
- Rebecca B. Branzell, 2100 L Street, N.W., Suite 400, Washington, D.C. 20037
- Susannah J. May, 2100 L Street, N.W., Suite 400, Washington, D.C. 20037

IN WITNESS WHEREOF, the undersigned have signed these Articles of Incorporation on the date appearing below.

  
Roger A. Kindler, Incorporator

  
Rebecca B. Branzell, Incorporator

  
Susannah J. May, Incorporator

September 10, 2004

Articles of Incorporation  
of  
HSUS Fund for Animals

Notarization

I, Chang H. Choi, a Notary Public, hereby certify  
that on the 10<sup>th</sup> day of September, 2004, personally appeared before me Roger A.  
Kindler, Rebecca B. Branzell, and Susannah J. May, who signed the foregoing  
document as incorporators, and that the statements made therein contained are  
true in all material aspects.

Chang H. Choi  
Notary Public, District of Columbia

My Commission Expires:

Chang H. Choi  
Notary Public District of Columbia  
My Commission Expires 6/14/09



DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS  
BUSINESS AND PROFESSIONAL LICENSING ADMINISTRATION  
CORPORATIONS DIVISION  
941 NORTH CAPITOL STREET, N.E.  
WASHINGTON, D.C. 20002

Government  
of the  
District of Columbia

**WRITTEN CONSENT TO ACT AS REGISTERED AGENT**

TO:  
The Superintendent of Corporations  
Department of Consumer and Regulatory Affairs  
Business and Professional Licensing Administration,  
Corporations Division  
941 North Capitol Street, N.E.  
Washington, D.C. 20002

**(A) BY A DISTRICT OF COLUMBIA RESIDENT**  
PURSUANT TO D.C. CODE TITLE 29, and TITLE 41

I, Roger A. Kindler

A Bona fide Resident of the District of Columbia Herein Consent to Act as a  
Registered Agent For:

HSUS Fund for Animals

Name of Business

SIGNATURE OF REGISTERED AGENT

DATE: September 10, 2004

**(B) BY A LEGALLY AUTHORIZED CORPORATION**

THE CORPORATION HEREIN NAMED IS:

An Authorized Corporate Registered Agent in the District of Columbia, per  
Signatures of its President/Vice-President and Secretary/Assistant Secretary,  
Herein Consents to Act as Registered Agent For:

NAME OF COMPANY

SIGNATURE: \_\_\_\_\_  
OF PRESIDENT OR VICE-PRESIDENT OR AUTHORIZE OFFICIAL

ATTEST: \_\_\_\_\_  
OF SECRETARY OR ASSISTANT SECRETARY (If applicable)  
DATE: \_\_\_\_\_

**Bylaws**  
**of**  
**HSUS Fund for Animals**

**Article I — Directors**

1. General Powers. All the corporate powers except those that are otherwise provided for in these Bylaws or in the laws of the District of Columbia, shall be and are hereby vested in and shall be exercised by the Board of Directors.

2. Number. The number of directors on the Board shall be three (3).

3. Election and Tenure. Each of the three (3) persons constituting the initial Board of Directors, as named in the Articles of Incorporation, shall hold office until death, resignation, or removal. In the event of a vacancy among the three (3) persons constituting the initial Board of Directors, his or her successor shall be elected by a majority vote of the members of the Board then in office and shall serve for a term of three (3) years. There shall be no limit on the number of consecutive terms a person may serve as a director.

4. Vacancies. Any vacancies occurring in the Board of Directors and any directorship to be filled by reason of an increase in the number of directors may be filled by the affirmative vote of a majority of the members of the Board of Directors then in office.

5. Removal, Resignation. Any director may be removed from office at any meeting of the Board, at a meeting whose notice included that purpose, by a two-thirds majority vote of the members of the Board of Directors then in office. Any director may resign by submitting his or her written resignation. Said resignation shall be effective when deposited in the mails so long as such resigning director can show proof of mailing; otherwise said resignation shall be effective when received by the Corporation.

6. Agents. The Board may appoint such agents and representatives of the Corporation with such powers and to perform such acts or duties on behalf of the Corporation as the Board may see fit, so far as may be consistent with these Bylaws, and to the extent authorized and permitted by law.

**Article II — Meetings of the Board of Directors**

1. Place of Meetings. The Board may hold its meetings at such place or places within or without the District of Columbia as the Board may from time to time determine.

2. Annual Meetings. Annual meetings of the Board of Directors shall be held to elect officers and conduct other business as the Board may determine. The time and place of the first annual meeting of the Board shall be designated by resolution of the initial Board. Thereafter, the Board shall hold an annual meeting, designated as such, within each twelve (12) month period from the preceding annual meeting. Such annual meeting shall take place prior to the end of the Corporation's fiscal year.

3. Regular Meetings. Regular meetings of the Board shall be held at such time and place as the Board may determine. Written or oral notice of any regular meeting shall be given to each member at least one month before the time of the meeting.

4. Special Meetings. Special meetings of the Board of Directors shall be ordered by the Chairman of the Board when requested to do so in writing by any three or more directors and may be ordered by the Chair of the Board on his or her own initiative. A special meeting requested by three or more directors shall be held not more than sixty (60) days after the written request has been delivered to the Chair of the Board.

5. Notices of Meetings. Notice of all meetings shall be mailed to directors by the Secretary of the Corporation at least ten (10) days and not more than sixty (60) days in advance of the meeting except that no notice shall be required for any meeting at which all the directors are present and any meeting may be held without notice provided every director shall waive, in writing, the notice otherwise required.

6. Waiver of Notice. Notice of any meeting may be waived before or after a meeting. The attendance of any director at a meeting without protesting prior to the conclusion of the meeting the lack of notice of such meeting shall also constitute a waiver of notice.

7. Quorum. Unless otherwise required in particular instances by law, the Articles of Incorporation, or other provisions of the Bylaws, a majority of the members of the Board of Directors shall constitute a quorum for the transaction of business.

8. Voting. The act of a majority of the members of the Board present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number is otherwise required by law, the Articles of Incorporation, or the Bylaws.

9. Meeting by Telephone. Any or all directors may participate in a meeting of the Board or a committee by means of a conference telephone connection or any means of communication by which all person participating in the meeting are able to hear each other. The Secretary or the person designated to act as secretary of the meeting shall state in the minutes of the meeting the means of communication employed and the names of the participating directors and whether each stated that he or she was able to hear all the others participating in the meeting.

10. Action of the Board of Directors Without a Meeting. The Board may take any action

without a meeting if a consent, in writing, setting forth the action so taken is signed by all of the directors then in office.

### **Article III — Members**

1. Classes of Membership. The Corporation shall have a single class of Members who shall not have voting rights or privileges.

2. Qualifications. The members of the Corporation shall consist of the persons named as the initial Board of Directors in the Articles of Incorporation and such other natural person(s) who support the Corporation's purposes and who are elected, by vote of a majority of the Board of Directors — as constituted now or in the future — at any annual or special meeting of the Board. Members shall pay dues in such amount and frequency as shall be determined by the Board of Directors.

3. Annual Meeting. A meeting of the Members shall be held annually as determined from time to time by the Board, for such matters as may properly come before the Members.

4. Special Meetings. Special meetings of the Members may be called at any time by the Board of Directors.

### **Article IV — Committees**

The Board may, by resolution adopted by a majority vote, designate and appoint one or more committees, each of which shall consist of two or more directors. Such committees shall exercise the authority of the Board of Directors in the management of the Corporation to the extent provided in the Board's resolution or in the *Bylaws* of the Corporation. The designation and appointment of any committee and the delegation of authority to a committee shall not operate to relieve the Board of Directors, or any individual director, of any responsibility imposed on it, or him or her, by law.

### **Article V — Officers**

1. Principal Officers. The officers of the Corporation shall include a Chair of the Board (chosen from the Board of Directors), a President, a Treasurer, and a Secretary, and such other officers as the Board shall authorize by resolution. Any one person may hold more than one office, except that the same person shall not hold the office of President and Secretary.

2. Election. Officers shall be elected by the Board of Directors.

3. Tenure. Each officer shall serve a term of one year.

4. Resignation. Any officer may resign at any time by giving written notice of his or her resignation to the Secretary of the Corporation or at any meeting of the Board of Directors. Any such resignation shall be effective when deposited in the mails so long as such resigning officer can show proof of mailing; otherwise said resignation shall be effective when received by the Corporation.

5. Removal of Officers. Any officer or agent whether elected or appointed, may be removed by the majority vote of the Board of Directors for any reason.

6. Vacancies. Any vacancies in any office shall be filled by the Board of Directors.

7. Chair of the Board. The Chairman of the Board shall preside at all meetings of the Board of Directors, and shall perform all such other duties and exercise all such other powers as the Board of Directors may from time to time prescribe.

8. President. The President shall be the chief executive officer and shall exercise all powers as are usually incident and pertain to the chief executive officer of a corporation. The President shall have general control and management of the business and affairs of the Corporation and general superintendence and direction of other officers, agents, and employees of the Corporation. He or she shall perform such other duties and powers as the Board may from time to time prescribe.

9. Treasurer. The Treasurer of the Corporation shall be the chief accounting and financial officer of the Corporation. He or she shall have charge and custody of and be responsible for all funds and securities of the Corporation and shall have active control of and shall be responsible for all matters pertaining to the accounts and finances of the Corporation. He or she shall keep full and accurate accounts of receipts and disbursements of the funds belonging to the Corporation, and shall deposit all moneys and other valuable effects in the name and to the credit of the Corporation in such depositories as may be designated by the Board. He or she shall disburse the funds of the Corporation as may be ordered by the Board, taking proper vouchers for such disbursements, and shall render to the Board or to the President of the Corporation, when any of them may require it, an account of all his or her transactions as Treasurer and of the financial condition of the Corporation, and shall perform such other duties as may be assigned to him or her by the Board or the President.

10. Secretary. The Secretary of the Corporation shall give proper notice of all meetings of the Board. He or she shall act as secretary of all such meetings and shall record all votes and keep minutes of all proceedings taken at such meetings in a book or books to be kept for that purpose. He or she shall have charge of the Corporate seal and have authority to attest any and all instruments to which the same may be lawfully affixed. He or she shall be the custodian of all contracts, deed documents and all other indicia of title to properties owned by the Corporation

and of its corporate records (except accounting records). He or she shall perform such other duties as may from time to time be assigned to him or her by the Board.

#### **Article VI — Corporate Finances**

1. Deposit of Funds. All funds of the Corporation not otherwise employed shall be deposited in such banks, savings and loan associations, or trust companies as the Board of Directors may from time to time determine.

2. Checks, etc. All checks, drafts, notes, and evidence of indebtedness of the Corporation shall be signed by the Treasurer and such other officer or officers of the Corporation as the Board of Directors may from time to time designate.

#### **Article VII — Contracts**

No director or officer of the Corporation shall be interested, directly or indirectly in any contract relating to the operations conducted by it, nor in any contract for furnishing services or supplies to it, unless such contract shall be authorized by the Board of Directors and unless the fact of such interests shall be known or disclosed to the Board of Directors at the meeting at which such contract is so authorized.

#### **Article VIII — Miscellaneous**

1. Fiscal Year. The fiscal year of the Corporation shall be from January 1 to December 31.

2. Corporate Seal. The seal of the Corporation shall be circular in shape and shall bear along its circumference the words, "HSUS Fund for Animals," and in the center the words and figures "Corporate Seal 2004"

3. Inspection of Books and Records. Any director shall have the right to examine the Corporation's books and records for any purpose reasonably related to the director's position as a director.

#### **Article IX — Adoption**

These Bylaws shall be adopted and shall take full effect upon the approval of all the members of initial Board of Directors named in the Articles of Incorporation and shall remain in full effect thereafter, subject to amendment by the Board of Directors.



Adopted by unanimous vote of the Board of Directors on this \_\_\_\_ day of September 2004.

\_\_\_\_\_  
Chair, Board of Directors

ATTEST:

\_\_\_\_\_  
Secretary

A:/Bylaws HSUS Fund for Animals.doc

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 17 2005**

HSUS FUND FOR ANIMALS  
519 C ST NE  
WASHINGTON, DC 20002

Employer Identification Number:  
59-3786428  
DLN:  
17053048024045  
Contact Person:  
ROGER W VANCE ID# 31173  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
DECEMBER 31  
Form 990 Required:  
YES  
Effective Date of Exemption:  
SEPTEMBER 10, 2004  
Contribution Deductibility:  
NO

Dear Applicant:

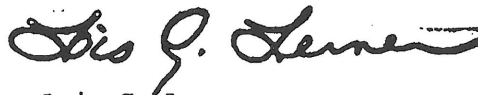
We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)

Letter 948 (DO/CG)

HSUS FUND FOR ANIMALS

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTIONS  
OTHER THAN 501(C)(3)

WHERE TO GET FORMS AND HELP

Forms and instructions may be obtained by calling toll free 1-800-829-3676, through the Internet Web Site at [www.irs.gov](http://www.irs.gov), and also at local tax assistance centers.

Additional information about any topic discussed below may be obtained through our customer service function by calling toll free 1-877-829-5500 between 8:30 a.m. - 5:30 p.m. Eastern time.

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE Customer Account Services Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve your organization, provide the Customer Account Services Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. Form 990 (or Form 990-EZ) is filed with the Ogden Submission Processing Center, Ogden UT 84201-0027.

You are required to file a Form 990 only if your gross receipts are normally more than \$25,000.

If your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000, you may file Form 990-EZ. If your gross receipts are over \$100,000, or your total assets are over \$250,000, you must file the complete Form 990. The Form 990 instructions show how to compute your "normal" receipts.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to timely file a complete return. For additional information on penalties, see Form 990 instructions or call our toll free number.

If your receipts are below \$25,000, and we send you a Form 990 Package, follow the instructions in the package on how to complete the limited return to advise us that you are not required to file.

If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements.

HSUS FUND FOR ANIMALS

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. Special rules for organizations exempt under sections 501(c)(7), (9), (17) and (19) are described in Publication 598.

There are several exceptions to the tax on unrelated business income.

1. Income you receive from the performance of your exempt activity is not unrelated business income.
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, is not unrelated business income.
3. Income from routine investments such as certificates of deposit, savings accounts, or stock dividends is usually not unrelated business income.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

EXCESS BENEFIT TRANSACTIONS  
(Applies to 501(c)(4) organizations)

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(4) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction involving your organization, you should report the transaction on Form 990 or Form 990-EZ. Additional information can

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be found in the instructions for Form 990 and Form 990-EZ, or you may call our toll-free number to obtain additional information on how to correct and report this transaction.

### EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee.

You are also liable for tax under the Federal Unemployment Tax (FUTA) for each employee you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter.

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 17 2005**

HSUS FUND FOR ANIMALS  
C/O SUSANNAH JEANETTE MAY  
2100 L ST NW STE 400  
WASHINGTON, DC 20037-0000

Employer Identification Number:  
59-3786428  
DLN:  
17053048024045  
Contact Person:  
ROGER W VANCE ID# 31173  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
DECEMBER 31  
Form 990 Required:  
YES  
Effective Date of Exemption:  
SEPTEMBER 10, 2004  
Contribution Deductibility:  
NO

Dear Applicant:

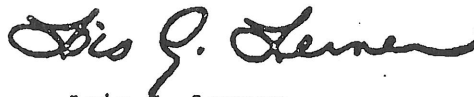
We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)

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INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTIONS  
OTHER THAN 501(C)(3)

WHERE TO GET FORMS AND HELP

Forms and instructions may be obtained by calling toll free 1-800-829-3676, through the Internet Web Site at [www.irs.gov](http://www.irs.gov), and also at local tax assistance centers.

Additional information about any topic discussed below may be obtained through our customer service function by calling toll free 1-877-829-5500 between 8:30 a.m. - 5:30 p.m. Eastern time.

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE Customer Account Services Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve your organization, provide the Customer Account Services Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. Form 990 (or Form 990-EZ) is filed with the Ogden Submission Processing Center, Ogden UT 84201-0027.

You are required to file a Form 990 only if your gross receipts are normally more than \$25,000.

If your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000, you may file Form 990-EZ. If your gross receipts are over \$100,000, or your total assets are over \$250,000, you must file the complete Form 990. The Form 990 instructions show how to compute your "normal" receipts.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to timely file a complete return. For additional information on penalties, see Form 990 instructions or call our toll free number.

If your receipts are below \$25,000, and we send you a Form 990 Package, follow the instructions in the package on how to complete the limited return to advise us that you are not required to file.

If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements.

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